



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
വ്യാഴം

Thiruvananthapuram,
Thursday

2025 മാർച്ച് 20
20th March 2025

1200 മീനം 6
6th Meenam 1200

1946 ഫാൽഗുനം 29
29th Phalguna 1946

നമ്പർ
No.

1085

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.39/2025/TD.

Dated, Thiruvananthapuram, 20th March, 2025

6th Meenam, 1200.

S. R. O. No. 304/2025

In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following rules further to amend the Kerala Goods and Services Tax Rules, 2017, issued by notification under G.O.(P) No. 79/2017/TAXES. dated 30th June, 2017 and published as S.R.O.



No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30th June, 2017, namely:-

RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala Goods and Services Tax (Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 23rd day of January, 2025.

2. *Amendment of the Rules.*-In the Kerala Goods and Services Tax Rules, 2017,

(1) after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

(2) in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.

(3) in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.

(4) In the said rules, for FORM REG-12, the following form shall be substituted, namely:-

“FORM GST REG-12

[See rules 16(1) and 16A]

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

Order of Grant of Temporary Registration/Suo Moto Registration/

Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:



PART A

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	<div>Building No./Flat No.</div> <div>Floor No.</div> <div>Name of Premises/ Building</div> <div>Road/Street</div> <div>Town/City/Locality/Village</div> <div>Block/ Taluk</div> <div>District</div> <div>State</div> <div>PIN Code</div>
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/ temporary ID	
12.	Registration No. /Temporary ID	



13. Details of Bank Account(s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account 1

Account Number																
Type of Account								IFSC								
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)	
<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
Place	Signature <<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.	

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other



3.	Father's Name		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.	
		Floor No.	
		Name of Premises/ Building	
		Road/ Street	
		Town/City/Locality/Village	
		Block/ Taluk	
		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)		
10.	Effective date of temporary ID		
11.	Temporary ID		

12. Details of Bank Account(s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account

Account Number																	
Type of Account								IFSC									



Bank Name	
Branch	
Address	To be auto-populated (Edit mode)

Note – Add more bank accounts.

	Signature
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.”.	

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have published the Kerala Goods and Services Tax Rules, 2017, issued by notification under G.O (P) No. 79/2017/TAXES. dated 30th June, 2017 and published as S.R.O.No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30th June, 2017 for carrying out the purposes of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017). Now, the Government have decided further to amend the Kerala Goods and Services Tax Rules, 2017 incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

